

## Annexure-VIII

DETAILS OF O & M EXPENSES (At Corporate Level/Regional Level)							
Name of the Company:NEEPCO							
(Rs. In Lacs)							
Sl.No.	ITEM	Unit	2017-18	2018-19	2019-20	2020-21	2021-22
1	2		3	4	5	6	7
(A)	Breakup of corporate expenses (Aggregate at Company level)						
1	- Employee expenses:						
1.1	-Salaries, wages and allowances		8504.66	10719.16	10837.31	11681.77	12454.54
1.2	-Staff welfare expenses		45.46	62.13	20.19	47.30	16.35
	Medical expenses on superannuated employees		881.06	1012.40	1137.53	563.54	678.92
	Medical expenses on regular employees & others		315.53	382.64	399.93	316.50	516.07
	Canteen expenses		0.00	0.00	0.00	0.00	0.00
	Salary Arrear ( Pay Parity )		0.00	208.53	0.00	0.00	0.00
1.3	-Productivity linked incentive						
1.4	- Expenditure on VRS						
1.5	-Ex-gratia						
1.6	-Performance related pay( PRP)						
1.7	VII Pay Arrears Paid Pertaining to period prior to 2017-18		0.00	0.00	0.00	0.00	0.00
	PF Employer Contribution		913.70	919.86	963.10	941.81	1007.86
	Pension contribution for serving		357.55	285.59	256.20	240.62	279.94
	Leave Encashment		1050.71	691.76	779.79	870.38	876.77
	Honararium		2.57	1.05	0.43	0.20	0.13
	Gratuity		2010.75	450.78	346.28	380.71	370.26
	Pension for retired		501.12	497.05	526.61	531.08	583.08
	<b>Sub - Total (Employee Expenses)</b>		<b>14583.11</b>	<b>15230.95</b>	<b>15267.38</b>	<b>15573.91</b>	<b>16783.92</b>
2	Administrative Expenses:		0.00	0.00	0.00	0.00	0.00
2.1	- Repair and maintenance		205.76	284.60	295.16	272.13	366.22
2.2	- Training and Recruitment		137.26	78.00	65.70	68.99	80.59
2.3	- Communication		207.67	259.90	329.03	226.46	94.80
2.4	- Traveling & Conveyance		260.45	224.24	175.64	60.80	122.90
2.5	- Rent		100.49	84.17	101.57	104.08	99.82
2.6	Others (Specify items) Social Welfars (Others)		62.54	14.10	8.74	1.06	2.01
	Advertisement and publicity		252.35	192.55	120.43	33.52	599.01
	Books & Periodicals		2.18	1.83	1.98	0.45	1.50
	EDP Hire and other charges		179.13	154.50	56.30	96.52	244.08
	Education expenses		0.63	0.13	4.56	0.48	0.00
	Entertainment and hospitality expenses		0.28	0.15	0.00	0.00	19.08
	Fin Expenses-IndAS		0.74	0.00	17.86	14.76	14.46
	Guest house expenses		117.35	147.06	160.17	189.99	196.43
	Hiring of Vehicles		47.56	54.99	43.21	73.59	83.31
	Insurance		12.55	23.23	33.19	45.68	27.34
	Legal Expenses		21.98	42.56	45.55	29.69	259.32
	Miscellaneous Expenses		161.17	170.88	99.22	86.52	106.00
	Community development Exp.		333.22	153.44	0.00	0.00	0.00
	Others ( Bank Charges )		1.48	1.37	2.66	1.89	1.16
	Payment to auditors		18.50	20.29	19.79	16.33	22.42
	Power Charges		296.23	110.86	91.42	74.46	82.02
	Printing and Stationery		27.08	41.84	23.14	20.96	18.14
	Professional charges & consultancy fees		147.04	51.44	155.74	116.68	219.00
	R&D EXPS		0.00	0.00	0.00	0.00	0.00
	Rates and taxes		19.13	35.37	21.87	50.00	39.07
	Tender expenses		0.00	0.00	0.00	0.00	0.00
	Trpt Veh running Exp.		155.56	197.80	178.54	154.65	168.48
	Water charges						
	Workshop & Conf. Exp.		0.00	0.00	0.00	0.00	0.00

	Filing fee						
	Board Meeting / AGM Expenses	26.64	53.82	42.09	8.88	7.16	
	loss on Write off / Unserv/Obs of Fixed Assets	0.10	0.35	0.38	1.69	0.30	
	Loss on Sales	0.00	0.00	0.00	0.00	0.12	
	CSR On going Expenses	0.20	0.12	92.87	0.42	0.61	
	CSR expenses	270.61	243.31	667.50	399.08	53.39	
	<b>Sub - Total (Administrative Expenses)</b>	<b>3065.86</b>	<b>2642.90</b>	<b>2854.29</b>	<b>2149.75</b>	<b>2928.72</b>	
3	Security	0.00	0.00	0.00	0.00	0.00	
	CISF	0.00	0.00	0.00	0.00	0.00	
	Non CISF						
4	Donations	0.00	0.00	0.00	0.00	0.00	
5	Provisions						
5A	Depreciation	328.20	257.52	341.89	597.93	701.70	
	On account of Corporate/ Regional establishment	0.00	0.00	0.00	0.00	0.00	
	On account of others ( Interest Expenses Assets under Lease)	0.00	0.00	0.81	2.37	2.54	
5B	Prior period expenses (Interest on Income Tax of earlier years)	7.23	0.00	0.00	0.00	0.00	
	Amortisation Expenses-Leasehold Assets	0.00	0.00	0.00	0.00	11.86	
	Write off Killing S&I Projects	0.00	0.00	594.60	0.00	0.00	
6	Others (specify items) DRE Write-off S&I Projects	48.69	279.38	9.55	1.21	0.00	
7	<b>Total (1 to 6)</b>	<b>18033.08</b>	<b>18410.74</b>	<b>19068.54</b>	<b>18325.18</b>	<b>20428.73</b>	
8	Less recoveries (if any)	0.00	0.00	0.00	0.00	0.00	
9	Net Corporate Expenses (Aggregate)	0.00	0.00	0.00	0.00	0.00	
		0.00	0.00	0.00	0.00	0.00	
(B)	Allocation of Corporate Expenses to	0.00	0.00	0.00	0.00	0.00	
		0.00	0.00	0.00	0.00	0.00	
1	Power Generation/Transmission O&M	0.00	0.00	0.00	0.00	0.00	
2	Project management/Projects under Construction	0.00	0.00	0.00	0.00	0.00	
3	RLDC and ULDC	0.00	0.00	0.00	0.00	0.00	
4	Consultancy Business	0.00	0.00	0.00	0.00	0.00	
5	Telecommunication Business	0.00	0.00	0.00	0.00	0.00	
6	Any other	0.00	0.00	0.00	0.00	0.00	
	Note: Heads indicated above are illustrative. Generating companies or the transmission utilities may furnish the allocations in different functional activities suited to their company.						
(C)	Allocation of Corporate Expenses relating to functional activity of power Generation or the transmission to various generating stations or the transmission region/systems as the case may be. (Section 62 - cost plus projects)						
1	Kopili	2677.52	2527.21	2617.51	1781.74	1986.26	
2	Khandong	669.38	631.80	654.38	445.43	496.57	
3	KHEP Stg-II now Khandong Stage-II	334.69	315.90	327.19	222.72	248.28	
4	RHPS now PLHPS	5421.97	5117.61	5300.45	3608.02	4022.19	
5	DHPS	1004.07	947.70	981.56	668.15	744.85	
6	Tuirial	803.26	758.16	785.25	534.52	595.88	
7	Pare		1389.97	1439.63	979.96	1092.45	
8	AGBPS	3895.79	3677.09	3808.47	2592.43	2890.02	
9	AgGBPS	1807.32	1705.87	1766.82	1202.67	1340.73	
10	TGBPS	1352.15	1276.24	1321.84	899.78	1003.06	
11	Solar, Monarchak	66.94	63.18	65.44	44.54	49.66	
12	Kameng				5345.21	5958.79	
	<b>Total</b>	<b>18033.08</b>	<b>18410.74</b>	<b>19068.54</b>	<b>18325.18</b>	<b>20428.73</b>	
	Allocation of corporate expenses to other projects						
	JVs / Subsidiary / section 63 - TBCB project						
Note:							
	Year-wise audited actual O&M expenses submitted for the period 2017-18 to 2021-22 should be clearly indicating the following						
	(i) Explanation / Justification for year to year variation of more than (±) 10% in any head of O&M expenses						

	(ii) Details of expenditure under the head "Others".		
	(iii) Details of the amount indicated under the head "Revenues/Recoveries"		
	(iv) Details of arrears and prior period adjustments included in the data for the period 2017-18 to 2021-22, if any, pertaining to period prior to the year 2017-18 should be mentioned separately in the following format:		
Sl. No.	Year during the period 2017-22 in which arrear/ prior period adjustments have been made	Year to which this arrear and prior period adjustment pertains	Amount of arrear/ prior period adjustment (Rs. in lakh)
	(v) Separately furnish the details of abnormal expenses, if any.		
	(vi) Future provisions pertaining to period beyond 2021-22 made in the employee cost or any other head during 2017-18 to 2021-22 towards wage revision/arrears or for any other reason shall be provided separately.		
	(vii) Details of Regional level expenses to be provided separately giving methodology of allocation of Regional expenses.		